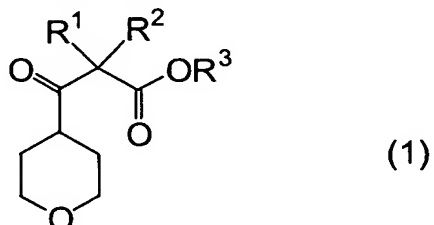


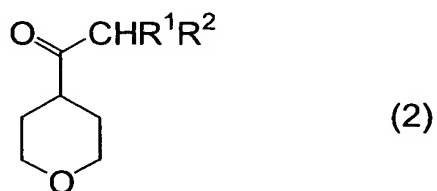
[Document name] Abstract

The present invention is to provide a process for preparing an alkyl 3-(4-tetrahydropyranyl)-3-oxopropanoate compound represented by the formula (1):



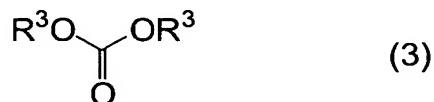
wherein  $\text{R}^1$  and  $\text{R}^2$  may be the same or different from each other, and represent a group which does not participate in the reaction, and  $\text{R}^1$  and  $\text{R}^2$  may be bonded to form a ring, and the ring may contain a hetero atom(s), and  $\text{R}^3$  represents a hydrocarbon group,

which comprises reacting 4-acyltetrahydropyran represented by the formula (2):



wherein  $\text{R}^1$  and  $\text{R}^2$  have the same meanings as defined above,

and a carbonic acid diester represented by the formula (3):



wherein  $\text{R}^3$  has the same meanings as defined above, and two  $\text{R}^3$ s may be bonded to each other to form a ring,

in the presence of a base, and a process for preparing 4-acyltetrahydropyran.